IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEBRASKA

CASE NO. 8:05CV8	
	MEMORANDUM AND ORDER

This matter is before the court on plaintiff, James Widtfeldt's, motion for reconsideration. (Filing No. 46). Widtfeldt asks this court to reconsider its Memorandum and Order dismissing his Second Amended Complaint against the State of Nebraska, the Nebraska Tax Equalization and Review Commission (TERC), the United States, and the Holt County Board of Equalization.

In plaintiff's lengthy complaint he raised five general claims, each containing many additional arguments: (1) that the Nebraska Unicameral is not a republican form of government and therefore many enabling statutes enacted by the Nebraska Legislature are unconstitutional; (2) that the United States Department of Agriculture ("USDA") farming regulations concealed USDA or Farm Service Agency ("FSA") payments in order to disguise land value by concealing low farm income; (3) that the City of O'Neill housing regulations governing residential housing unconstitutionally decrease land values; (4) that

the City of O'Neill transfers water bills from renters to property owners in violation of

constitutional due process; and (5) that Nebraska court rules are unconstitutional.

In Filing No. 45 the court dismissed the claims against the United States on the

basis that the plaintiff failed to effect service of process on the FSA, HUD, IRS, and the

USDA, and therefore, this court lacked jurisdiction over the claims. The court dismissed

the claims against the Holt County Board of Equalization and the TERC for failure to state

a claim for which relief can be granted. And the court dismissed the claims against the

State of Nebraska on grounds of sovereign immunity.

In his motion for reconsideration, Widtfeldt asks this court to reconsider its

Memorandum and Order based on the discovery of new evidence. Widtfeldt argues that

the additional suspension of his law license, and new grievances made by the City of

Atkinson against tenants in his rental properties suffice as new evidence and support his

motion for reconsideration. But Widtfeldt's motion does not address the defects in his

original complaint. Therefore, because the defendant's Motion for Reconsideration does

not raise facts or legal arguments which would cause the court to reconsider the previous

Memorandum and Order entered in this matter Filing No. 46 is denied.

IT IS SO ORDERED.

DATED this 30th day of August, 2006.

BY THE COURT:

s/Laurie Smith Camp United States District Judge

2